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DATE: April 26, 2007

PTO IDENTIFIER: Application Number 10/800,230-Conf. #8565
Patent Number

Inventor: Kazuhito MATSUDA et al.

MESSAGE TO: US Patent and Trademark Office

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FROM: LAHIVE & COCKFIELD, LLP
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Attorney Dkt #: TOW-067

PAGES (Including Cover Sheet): 14

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PTO/SB/07 (09-04)

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Application No. (If known): 10/800,230

Attorney Docket No.: TOW-067

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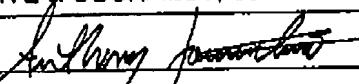
Total Number of Pages In This Submission

Application Number	10/800,230-Conf. #8565
Filing Date	March 12, 2004
First Named Inventor	Kazuhito MATSUDA
Art Unit	1709
Examiner Name	M. J. Lalos
Attorney Docket Number	TOW-087

ENCLOSURES (Check all that apply)

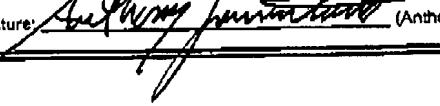
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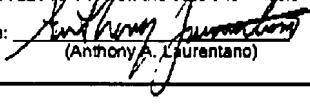
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APR 26 2007

Docket No.: TOW-067
(PATENT)

IN THE UNITED STATES PATENT AND TRADEMARK OFFICE

In re Patent Application of:
Kazuhito Matsuda *et al.*

Application No.: 10/800,230

Confirmation No.: 8565

Filed: March 12, 2004

Art Unit: 1709

For: FUEL GAS PRODUCTION APPARATUS AND
FUEL CELL SYSTEM

Examiner: M. J. Laios

AMENDMENT IN RESPONSE TO NON-FINAL OFFICE ACTION

MS Amendment
Commissioner for Patents
P.O. Box 1450
Alexandria, VA 22313-1450

Dear Sir:

INTRODUCTORY COMMENTS

In response to the Non-Final Office Action dated February 7, 2007 (Paper No. 20070125), please amend the above-identified U.S. patent application as follows:

Amendments to the Specification begin on page 2 of this paper.

Amendments to the Claims are reflected in the listing of claims which begins on page 3 of this paper.

Remarks/Arguments begin on page 5 of this paper.